



**KATHLEEN CONNELL**  
Controller of the State of California

May 22, 1998

**To the Citizens, Governor, and Members  
of the Legislature of the State of California:**

**I** am pleased to present the *Special Districts Annual Report* for the fiscal year ended June 30, 1996.

This report provides comprehensive data on the financial transactions of the 4,816 special districts in California. Publication of this data helps to ensure that local and state officials as well as taxpayers are kept informed on a significant area of public spending. As detailed in the following pages, overall expenditures by special districts totaled \$15.9 billion in fiscal year 1995-96.

The data included herein were provided by county auditors and special district officials utilizing accounting and reporting procedures in accordance with the Uniform Accounting Systems of Special Districts, prescribed in the California Code of Regulations. The exceptions are special districts engaged in electric and hospital activities that are required to use accounting systems prescribed by the California Public Utilities Commission, the Federal Power Commission, or the Office of Statewide Health Planning and Development, and are therefore exempted from the provisions of the California Code of Regulations.

I would like to extend my appreciation to the public officials who contributed to this report, as well as to my staff. Their cooperative efforts made this publication possible.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kathleen Connell", is written over a horizontal line.

KATHLEEN CONNELL  
California State Controller

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# Introduction

California Government Code Section 12463.1 requires the State Controller to annually compile and publish the financial transactions of special districts within California.

Special districts are defined as legally constituted governmental entities that are neither cities, counties, redevelopment agencies, nor school districts. Pursuant to Government Code Section 12463.1, special districts include Joint Powers Agencies (JPAs) formed under Government Code Section 6500, as well as certain nonprofit corporations.

Special districts have substantially the same general governmental powers as most other local governments under the State Constitution and state statutes. Most commonly, these include autonomy and corporate powers. Special districts may acquire funds through bonds, taxes, or user charges and can spend funds to provide specified services and facilities to a community. They may sue and be sued, acquire real and personal property or any interest therein, exercise the right of eminent domain, and enter into and perform contracts, including joint powers agreements.

In contrast to most other governmental entities, a special district may cover only a small portion of a city or county, or be multi-city or multi-county in scope. Its territory may be contiguous or non-contiguous. It may be limited to a single function or permitted to perform a multitude of functions.

This publication includes financial data for the 1995-96 fiscal year, as reported to the State Controller by California's 4,816 special districts. Since special districts may have different fiscal years, this publication covers fiscal years that end between July 1, 1995, and June 30, 1996. The data are based upon, and presented according to, specific activities performed by each special district. All data published herein comply with the applicable Uniform Accounting System for Special Districts, as prescribed in the California Code of Regulations. The exceptions are special districts engaged in electric and hospital activities that are required to use accounting systems prescribed by the California Public Utilities Commission, the Federal Power Commission, or the Office of Statewide Health Planning and Development, and are thus exempted from the provisions of the California Code of Regulations. It must be noted that the information contained in this publication is, in most cases, unaudited.

Special districts operate under various statutes; there are a total of 53 major statutory types. Each statutory authorization enumerates the legal provision that applies to a certain type of special district. Statutory authorization information, including California code and section number, can be found in Appendix A of this report.

## Publication Organization

This publication is divided into three major sections: Introduction, Financial Statements, and Supplemental Information.

**Introduction** provides general information about special districts. This section also provides help on how to use or locate data in the publication.

**Financial Statements** present the data, as submitted by the agencies, grouped into four major categories:

*Tax Information:* Tables 1 through 3 present general information relating to tax allocations, assessed valuations, and tax levies for debt service. Table 4 provides appropriation limit data.

*Summary by County:* Tables 5 through 8 present summarized financial transactions for non-enterprise activities and long-term debt, lease obligation, and special assessment data by county.

*Summary by Activity:* Tables 9 through 12 present summarized financial transactions for non-enterprise activities and long-term debt, lease obligation, and special assessment data by activity.

*Special District Detail:* Tables 13 through 24 present detailed transaction information by activity performed for each special district.

**Supplemental Information** includes three appendices relating to special districts:

*Appendix A* lists the statutory authority along with the type code under which special districts in this publication operate. The type code shown is a coding system devised by the State Controller's Office to provide some codification for identification purposes. This appendix will be helpful in locating information provided in the tables.

*Appendix B* lists the number of special districts by type and governing body.

*Appendix C* lists the activities performed by special districts and the tables where information can be located.

## Locating Data for a Special District

Information pertaining to a specific special district can be located by using the statutory authorization, the name, or the activity performed by the special district. Table 3 provides a listing, by county, of all special districts included in this publication. Table 3 also indicates the activities each special district performs, the statutory authorization under which it was formed, and the detail tables containing data about that special district.

A special district may be engaged in more than one activity. Cross-references are not made within the tables, so Table 3 is essential in determining the location of financial data for any particular special district.

Additionally, because some special districts span multiple counties, it may be necessary to use Table 3 to research more than one county. As an example, information regarding the Malaga County Water District in Fresno County can be located as follows:

*Statutory Authority* — Locate the type of special district under the heading “Type and District Law” in Appendix A. The County Water District Law is listed on page 774; its type code is 42, as shown in the extreme left column. Next, refer to Table 3 and locate Fresno County; look for Type Code 42 in column 2. Malaga County Water can then be found alphabetically. Table 3 entries are arranged alphabetically by county and type code order.

The activity codes used in this publication are listed in Table 3 under “Functions Performed.” The Malaga County Water District performs activities 16, 56, and 57. Next, turn to the chart in Appendix C that lists the activity codes and the tables where the financial transactions for each activity are listed. Locate codes 16, 56, and 57. Note that activity 16 is recreation and park activity, 56 is waste disposal, and 57 is water. Financial transactions for recreation and park activity can be located in Tables 13, 14, and 16. Financial transactions for waste disposal can be found in Tables 16, 18, and 22. Financial transactions for water can be found in Tables 16, 17, and 23.

*Name of Special District* — If only the special district name is known, Table 3 can be of assistance. Find the county in which the special district is located and follow the steps previously outlined.

*Activities* — If the activities that the special district carries out are known, the “Index by Activity” found in Appendix C can be used. This index lists the data tables where transactions relating to a particular activity are located.

## Governing Body

A special district’s governing body may consist of the county board of supervisors, the city council of the city within which it is located, or special district board members who are independently elected or appointed. Schedule 1 reflects the number of special districts operating under the various governing body types.

### Schedule 1

#### Number of Special Districts by Governing Body

Fiscal Year 1995-96

Governing Board	Number of Special Districts
Board of Supervisors .....	1,599
City Council .....	174
Special District Elected or Appointed .....	3,043
<b>Total Number of Special Districts</b> .....	<b>4,816</b>

## Special District Trends

There was a net decrease of 58 special districts reporting financial transactions to the State Controller's Office during the 1995-96 fiscal year. This was due to consolidation of a number of special districts and dissolution of inactive special districts.

Schedule 2 indicates the trend in the number of special districts over the last ten years. JPAs and nonprofit corporations account for approximately 18.5% of the special districts. Since the 1987-88 fiscal year, transportation planning agencies have been excluded from this publication. That data is published in the *Transportation Planning Agencies Annual Report*.

### Schedule 2

#### Special District Ten-Year Trend

Fiscal Year	JPAs and Nonprofit Corporations	Other Special Districts	Total Number of Special Districts
1986-87 .....	804	4,331	5,135
1987-88 .....	798	4,310	5,108
1988-89 .....	863	4,312	5,175
1989-90 .....	896	4,299	5,195
1990-91 .....	903	4,219	5,122
1991-92 .....	901	4,094	4,995
1992-93 .....	901	4,029	4,930
1993-94 .....	900	4,025	4,925
1994-95 .....	897	3,977	4,874
1995-96 .....	893	3,923	4,816

## Activity Codes

For reporting purposes, activity codes have been assigned to designate a specific function or service provided by a special district. A special district may perform one or several activities. The revenues and expenditures for each activity are accounted for separately. Activities are grouped into two major categories: non-enterprise and enterprise.

### Non-Enterprise

A non-enterprise activity is an activity that has an accounting system organized on a governmental fund basis, such as fire protection. Schedule 3 provides a summary of financial transactions of these special districts categorized by purpose.

The General Purpose category accounts for the transactions of the General Fund. Normally, this represents ordinary operations and the general administration of a governmental unit that is financed by taxes or other general revenues. Also included are transactions not accounted for in any other fund. General Purpose transactions are found in Tables 5, 9, and 13.

The Long-Term Indebtedness category accounts for the receipts and disbursements for the purpose of acquiring capital facilities. The receipts and disbursements are shown in Tables 6, 10, and 14.

The Debt Service category accounts for the resources devoted to the payment of interest and principal on long-term debt. These figures are also presented in Tables 6, 10, and 14.

## Enterprise

Enterprise activities are accounted for in a manner similar to a private entity such as a water utility. The acquisition, operation, and maintenance of governmental facilities and services is entirely or predominately self-supporting through user charges or fees. For the purposes of this publication, enterprise activities are separated into seven categories: Airport, Electric, Harbor and Port, Transit, Waste Disposal, Water Utility, and Hospital. Information relating to revenues, expenditures, fixed assets, and accumulated depreciation of enterprise activities is contained in Tables 18 through 24.

## Revenues

Revenues are defined as additions to net current assets that do not increase liabilities and do not include fund transfers in or refunds of expenditures. In the 1995-96 fiscal year, special districts reported revenues totaling \$17.4 billion. Schedule 3 summarizes special districts' revenues over the last five years.

### Schedule 3

#### Special District Revenues (Amounts in thousands)

	1995-96	1994-95	1993-94	1992-93	1991-92
<b>Non-Enterprise</b>					
General Purpose .....	\$ 4,240,134	\$ 3,910,803	\$ 3,964,825	\$ 3,711,075	\$ 3,651,730
Long-Term Indebtedness .....	108,344	209,875	144,978	305,223	161,859
Debt Service* .....	72,884	68,474	228,294	59,843	98,335
<b>Subtotal .....</b>	<b>4,421,362</b>	<b>4,189,152</b>	<b>4,338,097</b>	<b>4,076,141</b>	<b>3,911,924</b>
<b>Enterprise</b>					
Airport .....	139,489	108,274	102,228	88,152	83,868
Electric .....	1,903,492	1,983,602	1,856,075	1,763,787	1,745,270
Harbor and Port .....	118,343	128,723	130,750	118,636	115,292
Transit** .....	2,154,033	2,019,419	2,051,814	1,098,079	1,803,587
Waste Disposal .....	2,036,872	2,023,829	1,963,956	1,848,108	1,866,068
Water Utility .....	4,655,978	4,000,633	4,079,289	3,785,305	3,525,268
Hospital .....	1,950,167	1,736,140	1,836,204	1,886,411	1,996,626
<b>Subtotal .....</b>	<b>12,958,374</b>	<b>12,000,620</b>	<b>12,020,316</b>	<b>10,588,478</b>	<b>11,135,979</b>
<b>Total .....</b>	<b>\$ 17,379,736</b>	<b>\$ 16,189,772</b>	<b>\$ 16,358,413</b>	<b>\$ 14,664,619</b>	<b>\$ 15,047,903</b>

\* In the 1993-94 fiscal year, Los Angeles County Flood Control District and San Diego Open Space Park Facilities District No. 1 reported refunding bonds in the amounts of \$87,700,117 and \$65,433,520, respectively.

\*\*Amounts have been restated to exclude "Capital Additions to Equity" for fiscal years 1991-92 through 1994-95.



# Expenditures

Expenditures are defined as the cost of operations, maintenance, interest on debt, and other charges that benefit the current fiscal period. Total expenditures for the 1995-96 fiscal year were \$15.9 billion. Schedule 4 and Chart 1 summarize special districts' expenditures for both non-enterprise and enterprise activities for the last five years.

## Schedule 4

### Special District Expenditures

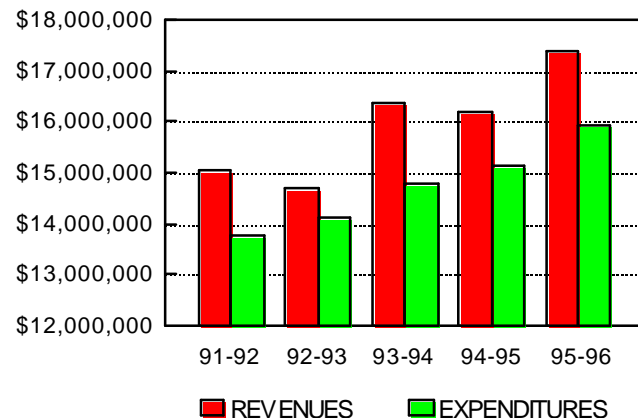
(Amounts in thousands)

<b>Non-Enterprise</b>					
General Purpose .....	\$ 4,052,084	\$ 3,733,926	\$ 3,571,198	\$ 3,582,670	\$ 3,468,618
Long-Term Indebtedness .....	64,209	148,961	98,134	78,199	93,095
Debt Service .....	151,903	161,367	162,125	156,860	127,505
<b>Subtotal</b> .....	<b>4,268,196</b>	<b>4,044,254</b>	<b>3,831,457</b>	<b>3,817,729</b>	<b>3,689,218</b>
<b>Enterprise</b>					
Airport .....	91,056	77,240	69,777	62,461	58,226
Electric .....	1,889,090	1,917,425	1,775,252	1,664,790	1,648,283
Harbor and Port .....	116,129	107,673	135,602	128,121	109,443
Transit .....	2,485,887	2,279,264	2,396,606	2,061,636	1,952,992
Waste Disposal .....	1,745,222	1,790,359	1,563,354	1,501,474	1,333,621
Water Utility .....	3,421,011	3,257,777	3,249,757	3,042,235	3,065,190
Hospital .....	1,895,165	1,653,783	1,762,547	1,824,789	1,879,566
<b>Subtotal</b> .....	<b>11,643,560</b>	<b>11,083,521</b>	<b>10,952,895</b>	<b>10,285,506</b>	<b>10,047,321</b>
<b>Total</b> .....	<b>\$ 15,911,756</b>	<b>\$ 15,127,775</b>	<b>\$ 14,784,352</b>	<b>\$ 14,103,235</b>	<b>\$ 13,736,539</b>

## Chart 1

### Revenues and Expenditures

(Amounts in thousands)



# Long-Term Indebtedness

Schedule 5 shows the unmatured ending balances of long-term debt by type of debt as reported by special districts over the last five years.

## Schedule 5

### Unmatured Ending Balances by Type of Debt (Amounts in thousands)

	1995-96	1994-95	1993-94	1992-93	1991-92
General Obligation Bonds .....	\$ 2,680,088	\$ 2,937,518	\$ 3,095,294	\$ 3,320,269	\$ 3,287,522
Revenue Bonds .....	16,760,025	15,522,249	15,036,624	13,800,003	10,802,237
Federal Contracts .....	526,236	527,994	524,186	505,128	517,306
State Contracts .....	553,747	485,063	406,187	379,886	295,254
Time Warrants .....	9,468	11,971	10,734	9,602	12,776
Other Long-Term Debt .....	5,253,664	5,318,399	5,159,718	5,235,096	4,647,702
<b>Total .....</b>	<b>\$ 25,783,228</b>	<b>\$ 24,803,194</b>	<b>\$ 24,232,743</b>	<b>\$ 23,249,984</b>	<b>\$ 19,562,797</b>

Schedule 6 illustrates the amount and type of debt issued during the last five years.

## Schedule 6

### Debt Issuance by Type of Debt (Amounts in thousands)

	1995-96	1994-95	1993-94	1992-93	1991-92
General Obligation Bonds .....	\$ 164,666	\$ 302,387	\$ 322,176	\$ 556,671	\$ 139,788
Revenue Bonds* .....	2,361,819	1,065,585	3,423,692	4,510,453	2,079,002
Federal Contracts .....	16,795	27,175	11,111	16,058	8,879
State Contracts .....	82,474	89,644	58,240	58,752	77,020
Time Warrants .....	1,111	4,129	1,689	2,521	4,759
Other Long-Term Debt .....	395,526	617,866	727,202	1,325,765	1,127,989
<b>Total .....</b>	<b>\$ 3,022,391</b>	<b>\$ 2,106,786</b>	<b>\$ 4,544,110</b>	<b>\$ 6,470,220</b>	<b>\$ 3,437,437</b>

\*In the 1992-93 fiscal year, Southern California Public Power Authority, Sacramento Municipal Utility District, Northern California Power Agency, and Metropolitan Water District of California reported amounts of \$1,083,140,000, \$678,055,000, \$470,450,000, and \$718,760,000, respectively.

## **Lease Obligation**

Tables 8, 12, and 17 provide information about future lease obligations and outstanding special assessment act bonds. In these tables, the term “lease obligation” refers to property leased for a term of more than ten years under which the local agency is the lessee and has the right, by option or otherwise, to acquire ownership.

Also included in Tables 8, 12, and 17 are the outstanding special act bonds which were initiated by or through a special district. It should be noted that the special assessment act bonds are not obligations of the special districts but are direct liens against the land receiving the improvement and are required to be reported by Government Code Section 53892.2.

## **Financing or Constructing Facilities Activity**

Certain JPAs and nonprofit corporations are engaged in the financing or construction of public facilities. These agencies are the creation of other local agencies and exist primarily to serve as a financing vehicle for projects such as the construction of libraries, city halls, and other buildings, or the purchase of items such as vehicles and computer equipment.

The JPAs or nonprofit corporations construct and lease facilities back to the respective financing agencies that created them (i.e., a city, county, school district, or special district). Lease revenues are used by these financing agencies to pay the principal and interest on long-term debt. In order to avoid the double accounting of revenues and expenditures, the financing agencies’ transactions are reported only by the level of government (city, county, school district, or special district) that exercises management or oversight responsibilities.

Please note that the transactions of these financing agencies are no longer included in the tables of this publication as revenues and expenditures of the financing agency. These transactions are reported in the State Controller’s annual reports of cities, counties, and school districts (for more information on these publications, see page 778). Only the debt is shown in this publication, in Table 15.

## **Taxation**

In June of 1978, California voters passed Proposition 13, known as the “Jarvis-Gann Initiative,” which added Article XIII A to the State Constitution. Article XIII A was designed to limit the amount of ad valorem property taxes levied. In 1995-96, property tax revenues amounted to \$2.2 billion. This was an increase of 6.8% over the 1994-95 fiscal year, when \$2.1 billion in property tax revenues were reported. A five-year comparison is provided in Schedule 7. The total includes county allocation of ad valorem taxes on real property, debt service taxes, special district augmentation fund allocations, and property assessments.

**Schedule 7****Tax Revenues for Last Five Years**

(Amounts in thousands)

<b>Non-Enterprise</b>					
General Purpose .....	\$ 1,433,456	\$ 1,271,819	\$ 1,360,070	\$ 1,233,539	\$ 1,280,117
Debt Service .....	30,817	54,009	51,414	44,340	49,725
<b>Enterprise*</b> .....	760,500	757,416	775,960	817,198	865,681
<b>Total</b> .....	<b>\$ 2,224,773</b>	<b>\$ 2,083,244</b>	<b>\$ 2,187,444</b>	<b>\$ 2,095,077</b>	<b>\$ 2,195,523</b>

\* Amount for the 1994-95 fiscal year has been restated.

Table 3 of this publication lists in detail the amount of taxes allocated by the counties to the special districts.

## Appropriations Limit

In November of 1979, California voters passed Proposition 4, known as the “Gann Limit,” which added Article XIII B to the State Constitution. Article XIII B was designed to limit the spending of local governments, including special districts. As a result, each special district, unless otherwise exempted, is required to compute a 1978-79 “base year” appropriations limit. Once the base year is calculated, subsequent years are computed using the previous year’s limit, factoring in changes in the cost of living, population, and other adjustments.

Neither Article XIII B nor subsequent legislation assigned any state or local agency responsibility for assuring compliance with the mandates. In 1987, Senate Bill 813, Chapter 1025 added the reporting requirement that each special district is to include its appropriations limit and the total annual appropriations subject to the limitation in its report to the State Controller.

Special districts that are required to report an appropriations limit are listed in Table 4. The information is unaudited and is presented as submitted by the special districts.

## Non-Enterprise Transactions

The non-enterprise activities are organized on a governmental fund structure in accordance with the Uniform Accounting System of Special Districts as prescribed in the California Code of Regulations.

## General Purpose Transactions

Tables 5 and 9 reflect in summary, and Table 13 reflects in detail, the revenues and expenditures for General Purpose funds for non-enterprise activities. Schedule 8 provides current year revenues and expenditures of total General Purpose transactions.

### Schedule 8

#### General Purpose Transactions

Fiscal Year 1995-96

	Amount	Percent
<b>Revenues</b>		
Taxes and Assessments .....	\$ 1,433,456	33.8 %
Licenses and Permits .....	123,816	2.9
Fines, Forfeits, and Penalties .....	12,622	0.3
Revenue From Use of Money and Property		
Interest .....	212,304	5.1
Rents, Concessions, and Royalties .....	42,301	1.0
Aid From Governmental Agencies		
State .....	117,198	2.8
Federal .....	73,859	1.7
Other Governmental Agencies .....	137,533	3.2
Charges for Current Services* .....	1,884,122	44.4
Other Revenues .....	202,923	4.8
<b>Total Revenues</b> .....	<b>4,240,134</b>	<b>100.0 %</b>
<b>Expenditures</b>		
Salaries and Employee Benefits .....	1,395,867	34.4 %
Service and Supplies .....	2,247,822	55.5
Fixed Assets .....	294,065	7.3
Other Expenditures .....	114,330	2.8
<b>Total Expenditures</b> .....	<b>4,052,084</b>	<b>100.0 %</b>
.....	<b>\$ 188,050</b>	

\* The amount of \$1,075,441,996 is attributed to the self-insurance activity of various districts.

## Capital Projects Transactions

Tables 6 and 10 reflect in summary, and Table 14 reflects in detail, the proceeds derived from the incurrence of long-term debt and the expenditures for capital construction resulting from revenues of non-enterprise activities. Schedule 9 provides the total current year transactions as accounted for in the Capital Projects category.

### Schedule 9

#### Capital Projects Transactions

Fiscal Year 1995-96  
(Amounts in thousands)

<b>Proceeds from Indebtedness</b>	<b>Amount</b>	<b>Percent</b>
Sale of Bonds, Par Value		
General Obligation Bonds* .....	\$ 45,110	41.6 %
Other Long-Term Debt .....	53,336	49.2
Interest .....	9,898	9.2
<b>Total Proceeds</b> .....	<b>108,344</b>	<b>100.0 %</b>
<b>Expenditures</b>		
Fixed Assets .....	51,279	79.9 %
Other .....	12,930	20.1
<b>Total Expenditures</b> .....	<b>64,209</b>	<b>100.0 %</b>
<b>Proceeds Over Expenditures</b> .....	<b>\$ 44,135</b>	

\*The East Bay Regional Park and Recreation District reported an issuance of \$45,000,000 in general obligation bonds for fiscal year 1995-96.

## Debt Service Transactions

Tables 6 and 10 reflect in summary, and Table 14 reflects in detail, the financial transactions involved in the accounting of payments for long-term debt of non-enterprise activities. Schedule 10 provides the current year totals of Debt Service fund transactions.

### Schedule 10

#### Debt Service Transactions

Fiscal Year 1995-96

(Amounts in thousands)

	Amount	Percent
<b>Revenues</b>		
Taxes and Assessments .....	\$ 30,817	42.3 %
Revenue From Use of Money and Property		
Interest .....	4,423	6.1
Rents and Concessions .....	2,460	3.4
Aid From Governmental Agencies		
State .....	280	0.4
Other Governmental Agencies .....	6,711	9.2
Charges for Current Services .....	260	0.3
Other Revenues .....	27,933	38.3
<b>Total Revenues</b> .....	<b>72,884</b>	<b>100.0 %</b>
<b>Expenditures</b>		
Interest Expense .....	60,806	40.0 %
Redemption of Bonds		
General Obligation .....	23,645	15.6
Revenue .....	10,254	6.8
Retirement of Other Long-Term Debt		
State .....	1,002	0.7
Federal .....	510	0.3
Other Governmental Agencies .....	1	—
Time Warrants .....	70	—
Other Expenditures .....	55,615	36.6
<b>Total Expenditures</b> .....	<b>151,903</b>	<b>100.0 %</b>
<b>Revenues Under Expenditures</b> .....	<b>\$ (79,019)</b>	

# Enterprise Activities

## Airport Enterprise Activity

Enterprise activities include Airport, Electric, Harbor and Port, Transit, Waste Disposal, Water Utility, and Hospital. These activities are accounted for in a manner similar to a private entity.

Seventeen special districts reported Airport enterprise activity. These special districts reported operating revenues of \$96.1 million and operating expenses of \$83.3 million, resulting in an overall operating income of \$12.8 million. The non-operating revenues amounted to \$43.4 million and non-operating expenses amounted to \$7.7 million. The net income amounted to \$48.4 million.

### Airport Enterprise Activity

Fiscal Year 1995-96

(Amounts in thousands)

	Amount	Percent
<b>Operating Revenues</b>		
Landing Fees .....	\$ 14,580	15.1 %
Airport Storage Fees .....	2,420	2.5
Fuel Flowage Fees .....	632	0.7
Concessions .....	27,964	29.1
Rents and Leases .....	25,544	26.6
Sales and Services .....	15,283	15.9
Other Revenues .....	9,709	10.1
<b>Total Operating Revenues</b> .....	<b>96,132</b>	<b>100.0 %</b>
<b>Operating Expenses</b>		
Administration .....	21,117	25.4 %
Maintenance and Operation		
Landing Areas .....	11,415	13.7
Terminal Building .....	18,572	22.3
Other Buildings .....	7,181	8.6
General Shop and Equipment .....	834	1.0
Cost of Sales and Services .....	5,658	6.8
Depreciation and Amortization .....	18,533	22.2
<b>Total Operating Expenses</b> .....	<b>83,310</b>	<b>100.0 %</b>
<b>Operating Income</b> .....	<b>12,822</b>	
<b>Non-Operating Revenues</b>		
Interest .....	3,588	8.3 %
Rents, Leases, and Franchises .....	518	1.1
Taxes and Assessments .....	3,534	8.2
Other Governmental Agencies .....	4,000	9.2
Other Non-Operating Revenues .....	31,717	73.2
<b>Total Non-Operating Revenues</b> .....	<b>43,357</b>	<b>100.0 %</b>
<b>Non-Operating Expenses</b>		
Interest .....	2,944	38.0 %
Other Non-Operating Expenses .....	4,801	62.0
<b>Total Non-Operating Expenses</b> .....	<b>7,745</b>	<b>100.0 %</b>
<b>Non-Operating Income</b> .....	<b>35,612</b>	
<b>Net Income</b> .....	<b>\$ 48,434</b>	



## Electric Enterprise Activity

Fifty-six special districts reported Electric enterprise activity. These special districts reported operating revenues of \$1.7 billion and operating expenses of \$1.3 billion, resulting in an operating income of \$438.7 million. The non-operating revenues amounted to \$191.0 million and non-operating expenses amounted to \$615.3 million. The net income amounted to \$14.4 million.

### Schedule 12

#### Electric Enterprise Activity

Fiscal Year 1995-96

(Amounts in thousands)

	Amount	Percent
<b>Operating Revenues</b>		
Sale of Electric Energy		
Residential .....	\$ 424,554	24.8 %
Business and Industrial .....	531,361	31.0
Rural .....	9,982	0.6
Sales to Public Authorities .....	27,110	1.6
Sales for Resale .....	639,589	37.3
Interdepartmental .....	3,064	0.2
Other .....	22,262	1.3
Other Electric Revenues .....	54,574	3.2
<b>Total Operating Revenues</b> .....	<b>1,712,496</b>	<b>100.0 %</b>
<b>Operating Expenses</b>		
Production		
Purchased Power .....	565,630	44.4 %
All Other Purchased Power .....	92,166	7.2
Transmission .....	61,069	4.8
Distribution .....	45,152	3.5
Customer Accounts .....	43,023	3.4
Administration and General .....	111,523	8.8
Depreciation and Amortization .....	293,130	23.0
Other Production Expenses .....	62,103	4.9
<b>Total Operating Expenses</b> .....	<b>1,273,796</b>	<b>100.0 %</b>
<b>Operating Income</b> .....	<b>438,700</b>	
<b>Non-Operating Revenues</b>		
Interest .....	152,356	79.7 %
Rents, Leases, and Franchises .....	128	0.1
Taxes and Assessments .....	1,927	1.0
Other Non-Operating Revenues .....	36,585	19.2
<b>Total Non-Operating Revenues</b> .....	<b>190,996</b>	<b>100.0 %</b>
<b>Non-Operating Expenses</b>		
Interest .....	538,979	87.6 %
Other Non-Operating Expenses .....	76,315	12.4
<b>Total Non-Operating Expenses</b> .....	<b>615,294</b>	<b>100.0 %</b>
<b>Non-Operating Loss</b> .....	<b>(424,298)</b>	
<b>Net Income</b> .....	<b>\$ 14,402</b>	

## Harbor and Port Enterprise Activity

Thirteen special districts reported Harbor and Port enterprise activity. These special districts reported operating revenues of \$95.7 million and operating expenses of \$98.5 million, resulting in an operating loss of \$2.8 million. The non-operating revenues amounted to \$22.7 million and non-operating expenses amounted to \$17.7 million. The net income amounted to \$2.2 million.

### Schedule 13

#### Harbor and Port Enterprise Activity

Fiscal Year 1995-96  
(Amounts in thousands)

	Amount	Percent
<b>Operating Revenues</b>		
Marine		
Dockage .....	\$ 3,298	3.5 %
Wharfage .....	10,551	11.0
Storage, Demurrage, and Space Rental .....	5,409	5.7
Loading and Unloading .....	4,840	5.1
Service Charges — Bulkloader .....	1,464	1.5
Service Charges — Cargo .....	308	0.3
Stevedoring .....	2,709	2.8
Other Sales and Services .....	7,215	7.5
Harbor		
Slip Rentals .....	8,442	8.8
Launching Charges .....	183	0.2
Fuel Sales .....	256	0.3
Rents and Concessions .....	45,758	47.8
Other Sales and Services .....	5,222	5.5
<b>Total Operating Revenues</b> .....	<b>95,655</b>	<b>100.0 %</b>
<b>Operating Expenses</b>		
Operating and Security .....	34,277	34.8 %
Administration and General .....	21,527	21.9
Maintenance .....	17,040	17.3
Depreciation and Amortization .....	25,612	26.0
<b>Total Operating Expenses</b> .....	<b>98,456</b>	<b>100.0 %</b>
<b>Operating Loss</b> .....	<b>(2,801)</b>	
<b>Non-Operating Revenues</b>		
Interest .....	12,935	57.0 %
Rents, Leases, and Franchises .....	228	1.0
Taxes and Assessments .....	3,369	14.8
Other Governmental Agencies .....	195	0.9
Other Non-Operating Revenues .....	5,961	26.3
<b>Total Non-Operating Revenues</b> .....	<b>22,688</b>	<b>100.0 %</b>
<b>Non-Operating Expenses</b>		
Interest .....	5,076	28.7 %
Other Non-Operating Expenses .....	12,597	71.3
<b>Total Non-Operating Expenses</b> .....	<b>17,673</b>	<b>100.0 %</b>
<b>Non-Operating Income</b> .....	<b>5,015</b>	
<b>Net Income</b> .....	<b>\$ 2,214</b>	

## Transit Enterprise Activity

Fifty-four special districts reported Transit enterprise activity. These special districts reported revenues of \$2.2 billion and expenses of \$2.5 billion, resulting in an operating loss of \$331.9 million. Loss on the disposal of fixed assets amounted to \$5.1 million. The capital additions to equity amounted to \$612.8 million. The net income and capital additions to equity amounted to \$275.8 million.

### Schedule 14

#### Transit Enterprise Activity

Fiscal Year 1995-96

(Amounts in thousands)

	Amount	Percent
<b>Revenues</b>		
Passenger Fares .....	\$ 617,275	28.6 %
Charter Revenue .....	1,227	0.1
Auxiliary Transportation Revenues .....	21,965	1.0
Non-Transportation Revenues .....	87,430	4.1
Property Tax Revenues .....	95,365	4.4
Sales Tax Revenues .....	302,692	14.0
Local Cash Grants .....	882,189	41.0
Local Special Fare Assistance .....	1,211	0.1
State Cash Grants .....	50,939	2.4
Federal Cash Grants .....	91,467	4.2
Subsidy — Other Sectors of Operations .....	2,273	0.1
<b>Total Revenues</b> .....	<b>2,154,033</b>	<b>100.0 %</b>
<b>Expenses</b>		
Salaries, Wages, and Benefits .....	1,352,545	54.4 %
Services .....	154,820	6.2
Materials and Supplies .....	203,652	8.2
Utilities and Insurance .....	142,138	5.7
Purchased Transportation .....	178,211	7.2
Depreciation and Amortization .....	377,732	15.2
Interest Expense .....	67,868	2.7
Other Expenses .....	8,921	0.4
<b>Total Expenses</b> .....	<b>2,485,887</b>	<b>100.0 %</b>
<b>Net Transit Loss</b> .....	<b>(331,854)</b>	
Loss on Disposal of Fixed Assets .....	(5,147)	
<b>Total Operating Loss</b> .....	<b>(337,001)</b>	
<b>Capital Additions To Equity</b>		
Federal Capital Grants .....	214,306	35.0 %
State Grants and Subventions .....	201,349	32.9
Local Capital Provisions .....	196,594	32.0
Non-Governmental Donations .....	581	0.1
<b>Total Capital Additions to Equity</b> .....	<b>612,830</b>	<b>100.0 %</b>
<b>Net Operating Loss and Capital Additions to Equity</b> .....	<b>\$ 275,829</b>	

## Waste Disposal Enterprise Activity

Five hundred ninety special districts reported Waste Disposal enterprise activity. These special districts reported operating revenues of \$1.3 billion and operating expenses of \$1.5 billion, resulting in an operating loss of \$138.4 million. The non-operating revenues amounted to \$671.6 million, and non-operating expenses amounted to \$241.6 million. The net income amounted to \$291.6 million.

### Schedule 15

#### Waste Disposal Enterprise Activity

Fiscal Year 1995-96

(Amounts in thousands)

	Amount	Percent
<b>Operating Revenues</b>		
Service Charges .....	\$ 1,027,453	75.2 %
Permits and Inspection Fees .....	7,755	0.6
Connection Fees .....	81,706	6.0
Other Services .....	138,729	10.2
Sales .....	109,632	8.0
<b>Total Operating Revenues .....</b>	<b>1,365,275</b>	<b>100.0 %</b>
<b>Operating Expenses</b>		
Sewage Collection .....	145,339	9.7 %
Sewage Treatment .....	549,626	36.6
Sewage Disposal .....	63,830	4.2
Solid Waste Disposal .....	139,410	9.3
Administration and General .....	303,949	20.2
Depreciation and Amortization .....	301,475	20.0
<b>Total Operating Expenses .....</b>	<b>1,503,629</b>	<b>100.0 %</b>
<b>Operating Loss .....</b>	<b>(138,354)</b>	
<b>Non-Operating Revenues</b>		
Annexation Charges .....	1,020	0.2 %
Interest .....	234,392	34.9
Rents, Leases, and Franchises .....	8,302	1.2
Taxes and Assessments .....	180,891	26.9
Other Governmental Agencies .....	17,873	2.7
Other Non-Operating Revenues .....	229,119	34.1
<b>Total Non-Operating Revenues .....</b>	<b>671,597</b>	<b>100.0 %</b>
<b>Non-Operating Expenses</b>		
Interest .....	169,761	70.3 %
Other Non-Operating Expenses .....	71,831	29.7
<b>Total Non-Operating Expenses .....</b>	<b>241,592</b>	<b>100.0 %</b>
<b>Non-Operating Income .....</b>	<b>430,005</b>	
<b>Net Income .....</b>	<b>\$ 291,651</b>	

## Water Utility Enterprise Activity

Eight hundred eighty special districts reported Water Utility enterprise activity. These special districts reported operating revenues of \$3.3 billion, and operating expenses of \$3.0 billion, resulting in an operating income of \$248.1 million. The non-operating revenues amounted to \$1.4 billion, and non-operating expenses amounted to \$401.5 million. The net income amounted to \$1.2 billion.

### Schedule 16

#### Water Utility Enterprise Activity

Fiscal Year 1995-96

(Amounts in thousands)

	Amount	Percent
<b>Operating Revenues</b>		
Residential Sales .....	858,136	26.3 %
Business Sales .....	137,691	4.3
Industrial Sales .....	53,431	1.6
Irrigation Sales .....	375,278	11.5
Sales for Resale .....	1,373,609	42.0
All Other Water Sales .....	70,028	2.1
Water Services .....	399,438	12.2
<b>Total Operating Revenues</b> .....	<b>3,267,611</b>	<b>100.0 %</b>
<b>Operating Expenses</b>		
Source of Supply		
Water Purchases .....	1,212,235	40.2 %
Ground Water Replenishments .....	26,752	0.9
Other Sources of Supply .....	58,138	2.0
Pumping .....	158,192	5.2
Water Treatment .....	126,737	4.2
Transmission and Distribution .....	288,268	9.5
Customer Accounts .....	47,201	1.6
Administration and General .....	610,873	20.2
Depreciation and Amortization .....	435,473	14.4
Other Operating Expenses .....	55,612	1.8
<b>Total Operating Expenses</b> .....	<b>3,019,481</b>	<b>100.0 %</b>
<b>Operating Income</b> .....	<b>248,130</b>	
<b>Non-Operating Revenues</b>		
Annexation Charges .....	8,525	0.6 %
Interest .....	294,942	21.3
Rents, Leases, and Franchises .....	13,959	1.0
Taxes and Assessments .....	437,139	31.5
Other Governmental Agencies .....	26,732	1.9
Other Non-Operating Revenues .....	607,069	43.7
<b>Total Non-Operating Revenues</b> .....	<b>1,388,366</b>	<b>100.0 %</b>
<b>Non-Operating Expense</b>		
Interest .....	329,658	82.1 %
Other Non-Operating Expenses .....	71,871	17.9
<b>Total Non-Operating Expenses</b> .....	<b>401,529</b>	<b>100.0 %</b>
<b>Non-Operating Income</b> .....	<b>986,837</b>	
<b>Net Income</b> .....	<b>\$ 1,234,967</b>	

## Hospital Enterprise Activity

Seventy-six special districts reported Hospital enterprise activity. The special districts reported operating revenues of \$1.8 billion, and operating expenses of \$1.9 billion, resulting in an operating loss of \$40.5 million. The non-operating revenues amounted to \$117.7 million, non-operating expenses amounted to \$22.3 million, and extraordinary items resulted in a loss of \$0.5 million. The net income amounted to \$54.5 million.

### Schedule 17

#### Hospital Enterprise Activity

Fiscal Year 1995-96  
(Amount in thousands)

	Amount	Percent
<b>Operating Revenues</b>		
Daily Hospital Services .....	\$ 902,091	24.1 %
<b>Ancillary Services</b>		
Ambulatory Services .....	448,925	11.9
Ancillary Services .....	2,399,615	64.0
<b>Gross Patient Revenues</b> .....	<b>3,750,631</b>	<b>100.0 %</b>
<b>Deductions From Revenues</b>		
Provision for Bad Debts .....	111,680	5.7 %
Medicare Contractual Adjustments .....	720,709	36.8
Medi-Cal Contractual Adjustments .....	390,068	19.9
Other Contractual Adjustments .....	681,975	34.8
Charity .....	27,537	1.4
Gifts, Subsidies for Indigent Care .....	(1,139)	(0.1)
Other Allowances .....	28,679	1.5
<b>Total Deductions from Revenue</b> .....	<b>1,959,509</b>	<b>100.0 %</b>
<b>Net Patient Revenues</b> .....	<b>1,791,122</b>	
<b>Other Operating Revenues</b>		
Cost Reductions/Minor Recoveries .....	11,585	28.1 %
Other Operating Revenues Allocated .....	29,556	71.6
Research/Education Revenues .....	153	0.3
<b>Total Other Operating Revenues</b> .....	<b>41,294</b>	<b>100.0 %</b>
<b>Total Operating Revenues</b> .....	<b>1,832,416</b>	
<b>Operating Expenses</b>		
Salaries and Employee Benefits .....	1,008,047	53.8 %
Purchased and Professional Services .....	282,984	15.1
Supplies .....	287,897	15.4
Depreciation .....	119,412	6.4
Leases and Rentals .....	22,578	1.2
Interest Expense .....	57,095	3.0
Other Operating Expenses .....	94,887	5.1
<b>Total Operating Expenses</b> .....	<b>1,872,900</b>	<b>100.0 %</b>
<b>Operating Loss</b> .....	<b>(40,484)</b>	
<b>Non-Operating Revenues</b> .....	<b>117,749</b>	
<b>Non-Operating Expenses</b> .....	<b>22,264</b>	
<b>Extraordinary Items</b> .....	<b>(482)</b>	
<b>Net Income</b> .....	<b>\$ 54,519</b>	

# **Supplemental Information**

**Appendix A: Statutory Authorizations**

**Appendix B: Special Districts by Type and Governing Body**

**Appendix C: Index by Activity**

**State Controller's Office Publication List**

**STATUTORY AUTHORIZATIONS OF SPECIAL DISTRICTS IN CALIFORNIA FOR THE FISCAL YEAR 1995-96**

Type	Type and District Law	California Code	Code Section	Year	Chapter
1	<b>AIR POLLUTION CONTROL</b>				
1.1	Air Pollution Control Districts .....	Health and Safety	39000 et. seq.		
1.2	Bay Area Pollution Control Law .....	Health and Safety	40200 et. seq.		
1.4	South Coast Air Quality Management District .....	Health and Safety	40410 et. seq.		
1.5	Northern Sierra Air Quality Management District .....	Health and Safety	40150 et. seq.		
2	<b>AIRPORT</b>				
2.1	California Airport District Act .....	Public Utilities	22001 et. seq.		
2.2	Monterey Peninsula Airport District Act .....			1941	52
3	<b>BRIDGE AND HIGHWAY DISTRICT ACT</b>				
3.1	Bridge and Highway District Act .....	Streets and Highways	27000 et. seq.		
4	<b>PUBLIC CEMETERY DISTRICTS</b>	Health and Safety	8890 et. seq.		
5	<b>COMMUNITY SERVICES</b>				
5.1	Community Services District Law .....	Government	61000 et. seq.		
6	<b>DRAINAGE</b>				
6.1	Drainage Law of 1885 .....	Water *	5-1	1885	158
6.2	Drainage District Act of 1903 .....	Water *	8-1	1903	238
6.3	Knights Landing Ridge Drainage District Law .....	Water *	21-1	1913	99
6.4	Drainage District Improvement Act of 1919 .....	Water *	31-1	1919	354
6.5	Drainage District Act of 1923 .....			1923	102
6.6	County Drainage District Act .....	Water	56000 et. seq.		
7	<b>FIRE PROTECTION DISTRICT LAW OF 1987</b>	Health and Safety	13801 et. seq.		
8	<b>FLOOD CONTROL AND WATER CONSERVATION</b>				
8.1	San Diego County Flood Control District Act .....	Water *	50-1	1966	55
8.2	Flood Control and Flood Water Conservation District Act .....	Water *	38-1	1931	641
8.3	Alameda County Flood Control and Water Conservation District Act .....	Water *	55-1	1949	1275
8.4	American River Flood Control District Act .....	Water *	37-1	1927	808
8.5	Contra Costa County Flood Control and Water Conservation District Act ..	Water *	63-1	1951	1617
8.6	Del Norte County Flood Control District Act .....	Water *	72-1	1955	166
8.7	Fresno Metropolitan Flood Control Act .....	Water *	73-1	1955	503
8.8	Humboldt County Flood Control District Act .....	Water *	47-1	1945	939
8.9	Lake County Flood Control and Water Conservation District Act .....	Water *	62-1	1951	1544
8.10	Lassen-Modoc County Flood Control and Water Conservation District Act ..	Water *	92-1	1959	2127
8.11	Los Angeles County Flood Control Act .....	Water *	28-1	1915	755
8.12	Marin County Flood Control and Water Conservation District Act .....	Water *	68-1	1953	666
8.13	Mendocino County Flood Control and Water Conservation District Act ....	Water *	54-1	1949	995
8.14	Monterey County Flood Control and Water Conservation District Act .....	Water *	52-1	1947	699

\* Uncodified acts referenced in the Water Code of the *West's Annotated California Codes*



**STATUTORY AUTHORIZATIONS OF SPECIAL DISTRICTS IN CALIFORNIA FOR THE FISCAL YEAR 1995-96**

Type	Type and District Law	California Code	Code Section	Year	Chapter
8.16	Napa County Flood Control and Conservation District Act .....	Water *	61-1	1951	1449
8.17	Orange County Flood Control Act .....	Water *	36-1	1927	723
8.18	Plumas County Flood Control and Waste Conservation District Act .....	Water *	88-1	1959	2114
8.19	Riverside County Flood Control and Water Conservation District Act .....	Water *	48-1	1945	1122
8.20	San Benito County Conservation and Flood Control District Act .....	Water *	70-1	1953	1598
8.21	San Bernardino County Flood Control Act .....	Water *	43-1	1939	73
8.23	San Joaquin County Flood Control and Water Conservation District Act ...	Water *	79-1	1956	46
8.24	San Luis Obispo County Flood Control and Water Conservation District ...	Water *	49-1	1945	1294
8.25	San Mateo County Flood Control District Act .....	Water *	87-1	1959	2108
8.26	Santa Barbara County Flood Control and Water Conservation District ....	Water *	74-1	1955	1057
8.28	Santa Cruz County Flood Control and Water Conservation District Act ....	Water *	77-1	1955	1489
8.29	Sierra County Flood Control and Water Conservation District Act .....	Water *	91-1	1959	2123
8.30	Siskiyou County Flood Control and Water Conservation District Act .....	Water *	89-1	1959	2121
8.31	Solano County Flood Control and Water Conservation District Act .....	Water *	64-1	1951	1656
8.32	Stanislaus County Flood Control and Enabling Act .....	Water *	120-1	1981	421
8.33	Tehama County Flood Control and Water Conservation District Act .....	Water *	82-1	1957	1280
8.34	Ventura County Flood Control Act .....	Water *	46-1	1944	44
8.35	Yolo County Flood Control and Water Conservation District Act .....	Water *	65-1	1951	1657
8.36	Tulare County Flood Control District Act .....	Water *	111-1	1969	1149
8.37	Madera County Flood Control and Water Conservation District Act .....	Water *	110-100	1983	916
8.38	Colusa County Flood Control and Water Conservation Act .....	Water *	123-1	1984	926
8.39	Sutter County Flood Control and Water Conservation District Act .....	Water *	125-1	1984	688
8.40	Placer County Flood Control and Water Conservation District Act .....	Water *	126-1	1984	689
9	<b>FLOOD CONTROL MAINTENANCE AREAS</b>	Water	12878 et. seq.		
10	<b>GARBAGE DISPOSAL</b>				
10.1	Garbage Disposal Districts .....	Health and Safety	4100 et. seq.		
10.2	Garbage and Refuse Disposal Districts .....	Health and Safety	4170 et. seq.		
11	<b>HARBOR AND PORT</b>				
11.1	Harbor Improvement Districts .....	Harbors and	5800 et. seq.		
11.2	Harbor Districts .....	Harbors and	6000 et. seq.		
11.3	Port Districts .....	Harbors and	6200 et. seq.		
11.4	River Port Districts .....	Harbors and	6800 et. seq.		
11.5	Small Craft Harbor District Law .....	Harbors and	7000 et. seq.		
11.6	San Diego Unified Port District Act .....			1962	67
11.7	Humboldt Bay Harbor Recreation and Conservation District Act .....			1970	1283

\* Uncodified acts referenced in the Water Code of the *West's Annotated California Codes*

**STATUTORY AUTHORIZATIONS OF SPECIAL DISTRICTS IN CALIFORNIA FOR THE FISCAL YEAR 1995-96**

Type	Type and District Law	California Code	Code Section	Year	Chapter
12	<b>LOCAL HEALTH DISTRICTS</b>	Health and Safety	880 et. seq.		
12.1	Monterey County Special Health Care Authority Act .....	Health and Safety	1170 et. seq.		
12.2	Santa Barbara County Health Care Authority Act .....	Health and Safety	1175 et. seq.		
13	<b>JOINT HIGHWAY DISTRICT ACT</b>	Streets and Highways	25000 et. seq.		
14	<b>THE LOCAL HOSPITAL DISTRICT LAW</b>	Health and Safety	32000 et. seq.		
15	<b>MUNICIPAL IMPROVEMENT</b>				
15.1	Solvang Municipal Improvement District Act .....			1951	1635
15.2	Montalvo Municipal Improvement District Act .....			1955	549
15.3	Guadalupe Valley Municipal Improvement District Act .....			1959	2037
15.4	Bethel Island Municipal Improvement District Act .....			1960	22
15.5	Embarcadero Municipal Improvement Act .....			1960	81
15.6	Estero Municipal Improvement District Act .....			1960	82
16	<b>LEVEE</b>				
16.1	Levee District Number One of Sutter County .....	Water *	1-1	1873	349
16.2	City of Marysville Levee District .....	Water *		1875	134
16.3	Protection District Act of 1880 .....	Water *	4-1	1880	63
16.5	Levee Districts .....	Water *	9-1	1905	310
16.7	Sacramento River West Side Levee District .....	Water *	26-1	1915	361
16.8	Lower San Joaquin Levee District Act .....	Water *	75-1	1955	1075
16.9	Levee District Law of 1959 .....	Water	70000 et. seq.		
16.10	Brannan-Andrus Levee Maintenance District Act .....	Water *	106-1	1967	910
17	<b>LIBRARY</b>				
17.1	Library Districts in Unincorporated Towns and Villages .....	Education	19600 et. seq.		
17.2	Library Districts .....	Education	19400 et. seq.		
17.3	Union High School District Public Libraries .....	Education	18301 et. seq.		
18	<b>HIGHWAY LIGHTING DISTRICT ACT</b>	Streets and Highways	19000 et. seq.		
19	<b>MAINTENANCE DISTRICTS</b>	Streets and Highways	5820 et. seq.		
19.1	Open Space Maintenance Districts .....	Government	50575 et. seq.		
19.2	Service Authority for Freeway Emergencies .....	Streets and Highways	2550 et. seq.		
20	<b>MEMORIAL DISTRICTS</b>	Military and Veterans	1170 et. seq.		
21	<b>MOSQUITO ABATEMENT DISTRICTS</b>	Health and Safety	2200 et. seq.		
22	<b>VEHICLE PARKING DISTRICT LAW OF 1949</b>	Streets and Highways	32500 et. seq.		
22.1	<b>VEHICLE PARKING DISTRICT LAW OF 1943</b>	Streets and Highways	31500 et. seq.		
23	<b>PEST ABATEMENT DISTRICTS</b>	Health and Safety	2800 et. seq.		

\* Uncodified acts referenced in the Water Code of the *West's Annotated California Codes*

**STATUTORY AUTHORIZATIONS OF SPECIAL DISTRICTS IN CALIFORNIA FOR THE FISCAL YEAR 1995-96**

Type	Type and District Law	California Code	Code Section	Year	Chapter
24	<b>CITRUS PEST DISTRICT CONTROL ACT</b>	Agricultural	8401 et. seq.		
24.1	<b>COTTON PEST ABATEMENT DISTRICT LAW</b>	Agricultural	6051 et. seq.		
25	<b>POLICE PROTECTION</b>				
25.1	Police Protection Districts-Unincorporated Towns .....	Health and Safety	20000 et. seq.		
26	<b>RECLAMATION</b>				
26.1	Reclamation Districts .....	Water	50000 et. seq.		
26.2	Reclamation District No. 10 .....	Water *	24-1	1913	194
26.3	Reclamation District No. 70 .....	Water *	10-1	1905	552
26.4	Reclamation District No. 317 .....	Water *	3-1	1877	379
26.5	Reclamation District No. 800 .....	Water *	12-1	1907	213
26.6	Reclamation District No. 830 .....	Water *	15-1	1911	171
26.7	Reclamation District No. 833 .....	Water *	17-1	1911	403
26.8	Reclamation District No. 900 .....	Water *	14-1	1911	100
26.9	Reclamation District No. 999 .....	Water *	23-1	1913	161
26.10	Reclamation District No. 1000 .....	Water *	19-1	1911	412
26.11	Reclamation District No. 1001 .....	Water *	18-1	1911	411
26.12	Reclamation District No. 1500 .....	Water *	22-1	1913	100
26.13	Reclamation District No. 1600 .....	Water *	25-1	1913	195
26.14	Reclamation District No. 1660 .....	Water *	27-1	1915	591
26.16	Reclamation District No. 2031 .....	Water *	30-1	1919	338
26.18	Hunters Point Reclamation District Act .....	Water *	78-1	1955	1573
26.19	Union Island Reclamation District Nos. 1 and 2 .....	Water *	7-1	1903	36
27	<b>RECREATION AND PARK</b>				
27.1	Recreation and Park Districts .....	Public Resources	5780 et. seq.		
27.2	Regional Park Districts .....	Public Resources	5500 et. seq.		
27.3	Lake Cuyamaca Recreation and Park District Act .....			1961	1654
27.4	Mount San Jacinto Winter Park Authority Act .....			1945	1040
27.5	Resort Improvement District Law .....	Public Resources	13000 et. seq.		
27.6	Mountain View Shoreline Regional Park Community Act .....			1969	1109
28	<b>ROAD MAINTENANCE DISTRICTS</b>	Streets and Highways	1550.1 et. seq.		
29	<b>PERMANENT ROAD DIVISIONS</b>	Streets and Highways	1160 et. seq.		
30	<b>SANITARY</b>				
30.1	Sanitary District Act of 1923 .....	Health and Safety	6400 et. seq.		
30.2	Sanitary District Act of 1891 .....			1891	161
31	<b>COUNTY SANITATION DISTRICTS</b>	Health and Safety	4700 et. seq.		

\* Uncodified acts referenced in the Water Code of the *West's Annotated California Codes*

**STATUTORY AUTHORIZATIONS OF SPECIAL DISTRICTS IN CALIFORNIA FOR THE FISCAL YEAR 1995-96**

Type	Type and District Law	California Code	Code Section	Year	Chapter
32	<b>SANITATION AND FLOOD CONTROL DISTRICT ACT</b>				
32.1	Vallejo Sanitation and Flood Control District Act of 1952 .....	Water *	67-1	1952	17
32.2	Tahoe-Truckee Sanitation Agency District Act of 1971 .....			1971	1560
33	<b>SEPARATION OF GRADE DISTRICT ACT</b>	Streets and Highways	8100 et. seq.		
34	<b>COUNTY SERVICE AREA LAW</b>	Government	25210.1 et. seq.		
35	<b>SEWER AND SEWER MAINTENANCE</b>				
35.1	Community Facilities Law of 1911 .....	Health and Safety	4600 et. seq.		
35.2	Sewer Districts in Unincorporated Territory Act .....	Health and Safety	4659 et. seq.		
35.3	Sewer Maintenance District Act .....	Health and Safety	4860 et. seq.		
35.4	Fairfield-Suisun Sewer District Act .....			1951	303
36	<b>RESOURCE CONSERVATION DISTRICTS</b>				
36.1	Resource Conservation District Act .....	Public Resources	9151 et. seq.		
36.2	Tahoe Resource Conservation District Act .....	Public Resources	9951 et. seq.	1974	365
37	<b>STORM WATER DRAINAGE AND MAINTENANCE</b>				
37.1	Storm Drain Maintenance District .....	Water *	42-1	1937	265
37.2	Storm Drainage Maintenance District Act of 1939 .....			1939	1100
37.3	Storm Water District Act of 1909 .....	Water *	13-1	1909	222
37.4	Contra Costa County Storm Drainage District Act .....	Water *	69-1	1953	1532
38	<b>TRANSIT</b>				
38.1	Transit District Law .....	Public Utilities	24501 et. seq.		
38.3	San Francisco Bay Area Rapid Transit District Act .....	Public Utilities	28500 et. seq.		
38.4	Stockton Metropolitan Transit District Act of 1963 .....	Public Utilities	50000 et. seq.		
38.5	Southern California Rapid Transit District Law .....	Public Utilities	30000 et. seq.		
38.7	Marin County Transit District Act of 1964 .....	Public Utilities	70000 et. seq.		
38.8	Santa Barbara Metropolitan Transit District Act of 1965 .....	Public Utilities	95000 et. seq.		
38.9	Santa Cruz Metropolitan Transit District Act of 1967 .....	Public Utilities	98000 et. seq.		
38.10	Santa Clara County Transit District Act .....	Public Utilities	100000 et. seq.		
38.11	Golden Empire Transit District Act .....	Public Utilities	101000 et. seq.		
38.12	Sacramento Regional Transit District Act .....	Public Utilities	102000 et. seq.		
38.13	San Mateo County Transit .....	Public Utilities	103000 et. seq.		
38.14	North San Diego County Transit Development Board .....	Public Utilities	125000 et. seq.		
38.15	Transit Development Boards .....	Public Utilities	120050 et. seq.		
39	<b>MUNICIPAL UTILITY DISTRICT ACT</b>	Public Utilities	11501 et. seq.		
40	<b>PUBLIC UTILITY</b>				
40.1	The Public Utility District Act .....	Public Utilities	15501 et. seq.		

\* Uncodified acts referenced in the Water Code of the *West's Annotated California Codes*

**STATUTORY AUTHORIZATIONS OF SPECIAL DISTRICTS IN CALIFORNIA FOR THE FISCAL YEAR 1995-96**

Type	Type and District Law	California Code	Code Section	Year	Chapter
40.3	Olivehurst Public Utility District Act .....	Water *	56-1	1950	12
40.4	Donner Summit Public Utility District Act .....	Water *	58-1	1950	15
41	<b>CALIFORNIA WATER DISTRICT LAW</b>	Water	34000 et. seq.		
42	<b>COUNTY WATER DISTRICT LAW</b>	Water	30000 et. seq.		
43	<b>METROPOLITAN WATER DISTRICT ACT</b>	Water *	109-1	1969	209
44	<b>MUNICIPAL WATER DISTRICT ACT OF 1911</b>	Water	71000 et. seq.		
45	<b>WATER AGENCY OR AUTHORITY</b>	Water *			
45.1	Alpine County Water Agency Act .....	Water *	102-1	1961	1896
45.2	Amador County Water Agency Act .....	Water *	95-1	1959	2137
45.3	Antelope Valley East-Kern Water Agency Law .....	Water *	95-50	1959	2146
45.4	Contra Costa County Water Agency Act .....	Water *	80-1	1957	518
45.5	Desert Water Agency Law .....	Water *	100-1	1961	1069
45.6	El Dorado County Water Agency Act .....	Water *	96-1	1959	2139
45.7	Kern County Water Agency Act .....	Water *	99-1	1961	1003
45.8	Mariposa County Water Agency Act .....	Water *	85-1	1959	2036
45.9	Mojave Water Agency Law .....	Water *	97-1	1959	2146
45.10	Nevada County Water Agency Act .....	Water *	90-1	1959	2122
45.11	Orange County Water District Act .....	Water *	40-1	1933	924
45.12	Placer County Water Agency Act .....	Water *	81-1	1957	1234
45.13	Sacramento County Water Agency Act .....	Water *	66-1	1952	10
45.14	San Geronio Pass Water Agency Law .....	Water *	101-1	1961	1435
45.15	Santa Barbara County Water Agency Act .....	Water *	51-1	1945	1501
45.16	Shasta County Water Agency Act .....	Water *	83-1	1957	1512
45.17	Sutter County Water Agency Act .....	Water *	86-1	1959	2088
45.18	Yuba County Water Agency Act .....	Water *	84-1	1959	788
45.19	County Water Authority Act .....	Water *	45-1	1943	545
45.20	Monterey Peninsula Water Management Act .....	Water *	118-1	1977	527
45.21	Yuba-Bear River Basin Authority Act .....	Water *	93-1	1959	2131
45.22	Crestline-Lake Arrowhead Water Agency Act .....	Water *	104-1	1962	40
45.23	Castaic Lake Water Agency Law .....			1962	28
45.25	Bighorn Mountain Water Agency Law .....			1969	1175
45.26	Sonoma County Water Agency Act .....			1949	994
45.27	Santa Clara Valley Water District Act .....			1973	56
45.28	North Delta Water Agency Act .....			1973	283
45.29	South Delta Water Agency Act .....			1973	1089

\* Uncodified acts referenced in the Water Code of the *West's Annotated California Codes*

**STATUTORY AUTHORIZATIONS OF SPECIAL DISTRICTS IN CALIFORNIA FOR THE FISCAL YEAR 1995-96**

Type	Type and District Law	California Code	Code Section	Year	Chapter
45.30	Central Delta Water Agency Act .....			1973	1133
45.31	Tuolumne County Water Agency Act .....	Water *	113-1	1969	1236
45.32	Pajaro Valley Water Management Agency Act .....	Water *	124-1	1984	257
45.33	Ojai Basin Groundwater Management Agency Act .....	Water *	131-101	1991	750
46	<b>WATER CONSERVATION</b>				
46.2	Kings River Conservation District Act .....	Water *	59-1	1951	931
46.3	Water Conservation Act of 1927 .....	Water *	34-1	1927	91
46.4	Water Conservation Act of 1931 .....	Water	74000 et. seq.		
47	<b>WATER REPLENISHMENT DISTRICT ACT</b>	Water	60000 et. seq.		
48	<b>CALIFORNIA WATER STORAGE DISTRICT LAW</b>	Water	39000 et. seq.		
49	<b>COUNTY WATERWORKS DISTRICT LAW</b>	Water	55000 et. seq.		
50	<b>JOINT EXERCISE OF POWERS</b>	Government	6500 et. seq.		
50.1	Independent Data Processing Center .....	Education	1500 et. seq.		
52	<b>IRRIGATION DISTRICT LAW</b>	Water	20500 et. seq.		
53	<b>TOLL TUNNEL AUTHORITY</b>				
53.1	El Dorado County Toll Tunnel Authority Act .....	Streets and Highways	31100 et. seq.		
53.2	Los Angeles County Toll Tunnel Authority Act .....	Streets and Highways	31300 et. seq.		
54	<b>NONPROFIT CORPORATIONS</b>	Corporation	5000 et. seq.		
54.1	Nonprofit Public Benefit Corporations .....	Corporation	5110 et. seq.		

\* Uncodified acts referenced in the Water Code of the *West's Annotated California Codes*

## NUMBER OF SPECIAL DISTRICTS BY TYPE AND GOVERNING BODY

Type Code	Type of Special District	Board of Supervisors	City Council	Other	Total
1	Air Pollution Control .....	22	-	7	29
2	Airport .....	-	-	9	9
3	Bridge and Highway .....	-	-	1	1
4	Cemetery .....	-	-	254	254
5	Community Services .....	11	6	293	310
6	Drainage .....	2	-	20	22
7	Fire Protection .....	36	9	339	384
8	Flood Control and Water Conservation .....	28	-	12	40
9	Flood Control Maintenance .....	-	-	11	11
10	Waste Disposal .....	6	-	1	7
11	Harbor and Port .....	-	1	12	13
12	Health .....	-	-	2	2
13	Joint Highway .....	-	-	1	1
14	Hospital .....	-	-	79	79
15	Municipal Improvement .....	-	2	3	5
16	Levee .....	-	-	15	15
17	Library .....	-	-	14	14
18	Highway Lighting .....	138	4	0	142
19	Maintenance .....	233	21	3	257
20	Memorial .....	-	-	27	27
21	Mosquito Abatement .....	1	-	46	47
22	Parking .....	3	19	4	26
23	Pest Control .....	1	-	6	7
24	Citrus Pest Control .....	-	-	8	8
25	Police Protection .....	-	-	3	3
26	Reclamation .....	-	-	153	153
27	Recreation and Park .....	14	3	93	110
28	Road Maintenance .....	3	-	-	3
29	Permanent Road Division .....	57	-	1	58
30	Sanitary .....	2	3	72	77
31	County Sanitation .....	43	9	42	94
32	Sanitation and Flood Control .....	-	-	2	2
33	Separation of Grade .....	-	-	1	1
34	County Service Area .....	895	-	4	899
35	Sewer and Sewer Maintenance .....	11	14	1	26
36	Resource Conservation .....	-	-	108	108
37	Storm Water Drainage Conservation .....	42	2	5	49
38	Transit .....	1	-	12	13
39	Municipal Utility .....	-	-	5	5
40	Public Utility .....	-	-	52	52
41	California Water .....	-	-	155	155
42	County Water .....	4	-	175	179
43	Metropolitan Water .....	-	-	1	1
44	Municipal Water .....	-	1	39	40
45	Water Agency or Authority .....	9	-	21	30
46	Water Conservation .....	-	-	13	13
47	Water Replenishment .....	-	-	2	2
48	Water Storage .....	-	-	8	8
49	County Waterworks .....	24	2	8	34
50	Joint Exercise of Powers .....	10	57	585	652
52	Irrigation .....	1	1	95	97
53	Toll Tunnel Authority .....	1	-	-	1
54	Nonprofit Corporations .....	1	20	220	241
<b>Totals</b> .....		<b>1,599</b>	<b>174</b>	<b>3,043</b>	<b>4,816</b>

## INDEX BY ACTIVITY

The chart below lists the activity codes used by the State Controller's Office in identifying the type of functions a district carries out. The activity code at the far left matches the activity code identified in Table 3 as "functions performed" and is useful in locating data for a particular district. The table number indicates in what data table transactions for that activity can be found.

Activity Code	Activity Category	Table Number												
		13	14	15	16	17	18	19	20	21	22	23	24	
	<b>Non-Enterprise Activities</b>													
01	Air Pollution Control .....	x	x		x									
02	Ambulance Service .....	x	x		x									
03	Cemetery .....	x	x		x									
04	Drainage and Drainage Maintenance .....	x	x		x	x								
05	Fire Protection .....	x	x		x	x								
06	Flood Control and Water Conservation .....	x	x		x	x								
07	Health .....	x	x		x									
08	Land Reclamation and Levee Maintenance .....	x	x		x	x								
09	Library Services .....	x	x		x	x								
10	Lighting and Lighting Maintenance .....	x	x		x									
11	Local and Regional Planning or Development .....	x	x		x	x								
12	Memorial .....	x	x		x									
13	Parking .....	x	x		x									
14	Pest Control .....	x	x		x									
15	Police Protection and Personal Safety .....	x	x		x									
16	Recreation and Park .....	x	x		x	x								
17	Soil Conservation .....	x	x		x									
18	Street and Roads —Construction and Maintenance .	x	x		x	x								
19	Television Translator Station Facilities .....	x												
20	Underground Electric —Communication Facilities .	x	x											
22	Animal Control .....	x	x											
23	Self-Insurance .....	x	x		x									
24	Financing and Constructing .....			x										
25	Governmental Services .....	x	x		x									
	<b>Enterprise Activities</b>													
51	Airport .....				x		x							
52	Electric .....				x	x		x						
53	Harbor and Port .....				x				x					
54	Hospital .....				x	x							x	
55	Transit .....				x					x				
56	Waste Disposal .....				x	x					x			
57	Water .....				x	x						x		



## State Controller' s Office Publication List

Reports published by the State Controller's office on local government financial transactions are available from the offices listed below.

### **Division of Accounting and Reporting**

*Assessed Valuation Annual Report*

*Cities Annual Report*

*Community Redevelopment Agencies Annual Report*

*Counties Annual Report*

*Public Retirement Systems Annual Report*

*School Districts Annual Report*

*Special Districts Annual Report*

*Streets and Roads Annual Report*

*Transit Operators and Non-Transit Claimants Annual Report*

*Transportation Planning Agencies Annual Report*

**Mail request to:**    **Division of Accounting and Reporting**  
                              **Local Government Reporting Section**  
                              **P. O. Box 942850**  
                              **Sacramento, California 94250**  
                              **Phone: (916) 445-5153**

### **Division of Audits**

*Annual Financial Report of California K-12 Schools*

**Mail request to:**    **Division of Audits**  
                              **Education Oversight Branch**  
                              **P.O. Box 942850**  
                              **Sacramento, CA 94250**  
                              **(916) 323-1826**

# STATE OF CALIFORNIA

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